Exhibit “J”

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(+ *also admitted in New Jersey*)

November 28, 2023

BY EMAIL - ehorowitz@gsrlaw.com
Eric S. Horowitz, Esq.
Gerstein Strauss & Rinaldi LLP
57 West 38th Street
New York, New York 10018

Howard Grun, Esq.- hgrun@kfpgllp.com
Kaufman Friedman Plotnicki & Grun, LLP
300 East 42nd Street - 10th Floor
New York, New York 10017

Re: Chapter 11 Case of CoWorkrs 3rd Street LLC, Case No. 23-44306-ess

Dear Messrs. Horowitz & Grum:

As you know from my prior correspondence of yesterday. this firm is proposed Chapter 11 counsel for CoWorkrs 3rd Street LLC (the "Debtor"), which filed a chapter 11 case yesterday. You both received Notice of the filing and were warned of the consequences of violating the automatic stay.

Despite that fact, Mr. Horowitz's client today told occupants of the Property to not tender estate property to the Debtor, made changes to the Debtor's proprietary software and converted the Debtor's Property and accounts receivable, as well as utilized the Debtor's employees, thus committing theft of services.

The Landlord, represented by Mr. Grum, caused his client to blatantly violate the automatic stay by sending correspondence to all of the Debtor's Licensees directing them not to pay the Debtor and telling them to ignore the automatic stay and gave them a legal opinion that the stay was not in effect.

Gentlemen, I do not know who is giving you bankruptcy advice, but you have put the cart way in front of the horse. I suggest you review the Rule 1007 Affirmation filed in this case. The issuance of a Judgment and Warrant of eviction no longer terminates a lease for bankruptcy purposes. A Stipulation of Settlement, especially one that permits the tenant to stay in the space for years, is a separate executory contract that can be assumed and cured by a debtor. Self-help, even if performed properly, which it was not, cannot terminate the lease or the tenancy and I am surprised that any attorney would permit a client to use same. To then enter into a lease arranged by the former CRO of the tenant (and let him make the demand and take over the space) is, to say the least, ill advised. To allow conversion of the SBA's collateral when there was a UCC on file is inexcusable. To then violate the stay in the hope that the Bankruptcy Court will decide you were right after the fact is playing with fire. To persist in that position, now that you know that it was that same individual that caused the breach and the set up a new company, along with new investors, to seize the Debtors business as a turnkey operation, in direct contravention of his contractual agreements should give you even greater pause.

While I know Mr. Horowitz is aware of his client's bad acts and may figure he has nothing to lose I do not know, yet, the extent of the Landlord's involvement in these breaches of contract and the tortious interference claims. But I do know that the letter sent tonight is a violation of the stay.

DEMAND is hereby made upon you to immediately rescind that letter, put the Debtor back into possession. You can then litigate the issue of the validity of the alleged termination of the lease in the Bankruptcy Court without the exposure of a large damage claim for violating the stay as well as attorney's fees and costs. One way or another, this matter will be decided by the Bankruptcy Court on an expedited basis. The question you have to ask yourself is whether you want to expose your client to immense damages in the process. If remedial action is not taken by 11:00 am, the Debtor will take appropriate action to redress these transgressions.

This letter is written without prejudice to the Debtor and the Debtor reserves all of its rights and remedies under the law and in equity. Please be guided accordingly.

Thank you.

Very truly yours,

/s/ Avrum J. Rosen
Avrum J. Rosen

Enc.

Cc: client
Jon.Newman@cliffordchance.com